



DEPARTMENT OF THE ARMY
HEADQUARTERS, EIGHTH UNITED STATES ARMY
UNIT #15236
APO AP 96205-0009

REPLY TO
ATTENTION OF:

EACS

1 MAR 04

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Purchase Price Verification Requirements of Privately Owned Quarters (POQs) When Living Quarters Allowance (LQA) Is Requested

1. References:

a. Department of Defense 1400.25-M, Civilian Personnel Manual, Subchapter 1250, Overseas Allowances and Differentials, SC1250.5.1.1.4., dated December 1996.

b. Department of State Standardized Regulations (DSSR), Section 136, March 28, 2001.

2. This memorandum provides policy guidance regarding the purchase price verification for LQA claims for POQs. This policy is consistent with references 1a and 1b.

3. Applicability. This policy applies to Department of the Army, United States (U.S.) civilian employees, both appropriated fund and non-appropriated fund, of Eighth U.S. Army, U.S. Forces Korea joint positions occupied by Army employees, and all assigned, attached, or tenant activities that are serviced by the Civilian Personnel Operations Center, Korea.

4. When an employee files an LQA claim for POQ, a copy of the Bill of Sale (Contract) must be submitted to the servicing Civilian Personnel Advisory Center (CPAC). As verification of the purchase price, the following documents must also be submitted:

- a. A receipt showing payment of the full purchase price;
- b. The Registration Tax Receipt;
- c. The Korean property registration showing proof of ownership;
- d. The Acquisition Tax Receipt.

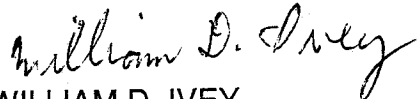
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5. If the purchase price on the Acquisition Tax Receipt does not match the Bill of Sale price, the following additional steps must be taken. The Bill of Sale submitted to the CPAC in support of the request for LQA must include a separate letter from the Korean Tax Office (on Tax Office letterhead). The Tax Office letter must clearly indicate acknowledgement of the Bill of Sale price and must show the same purchase price as appears on the Bill of Sale has been reported to the Tax Office. The Korean Tax Office letter must include a Tax Office point of contact and phone number.

6. These additional documents and procedures are required for the sole purpose of verifying LQA entitlements. Failure to submit the above documentation may delay, reduce or result in disapproval of the employee's request for LQA entitlements based on the purchase of a POQ.

7. Questions regarding the above policy are to be directed to the servicing CPAC.



WILLIAM D. IVEY
COL, IN
Chief of Staff

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